

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

FINANCIAL REPORT  
(Compiled)

December 31, 2024

HILL, INZINA & COMPANY

Certified Public Accountants • A Professional Corporation  
701 East Madison Avenue • Bastrop, Louisiana 71220  
Telephone 318-669-3009 • E-mail [cihaynes@bellsouth.net](mailto:cihaynes@bellsouth.net)

## CONTENTS

|   | Page(s) |
|---|---------|
| ACCOUNTANT'S COMPILATION REPORT   | 1 and 2 |
| BASIC FINANCIAL STATEMENTS  |         |
| Government-wide financial statements:   |         |
| Statement of net position - governmental activities - general fund  | 3       |
| Statement of activities - governmental activities - general fund  | 4       |
| Fund financial statements:  |         |
| Balance sheet - governmental fund - general fund  | 5       |
| Statement of revenues, expenditures, and changes in fund balance - governmental fund - general fund   | 6       |
| Reconciliation of governmental fund balance sheet to government-wide statement of net position  | 7       |
| Reconciliation of governmental fund statement of revenues, expenditures, and changes in fund balance to government-wide statement of activities | 8       |
| REQUIRED SUPPLEMENTARY INFORMATION  |         |
| Budgetary comparison schedule:  |         |
| Schedule of revenues, expenditures, and changes in fund balance - budget and actual - governmental fund - general fund                          | 9       |
| OTHER SUPPLEMENTARY INFORMATION   |         |
| Schedule of compensation, benefits, and other payments to agency head   | 10      |
| SUMMARY SCHEDULE OF CURRENT YEAR FINDINGS   | 11      |
| SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS   | 12      |

# HILL, INZINA & COMPANY

## ACCOUNTANT'S COMPILATION REPORT

Board of Commissioners  
Ward 1 Fire Protection District No. 1  
of West Carroll Parish, Louisiana  
Epps, Louisiana

Management is responsible for the accompanying financial statements of the governmental activities and the major fund of Ward 1 Fire Protection District No. 1 of West Carroll Parish, Louisiana (the "District") (a component unit of West Carroll Parish), as of and for the year ended December 31, 2024, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The District's management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

### Required Supplementary Information

Management of the District has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board (GASB) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.



Accounting principles generally accepted in the United States of America require that the budgetary comparison information be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by GASB who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the responsibility of management. The information was subjected to our compilation engagement; however, we have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Other Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. The information was subjected to our compilation engagement but we have not audited or reviewed the other supplementary information and, accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on such information.

We are not independent with respect to the District.

*/s/ Hill, Inzina & Co.*

June 16, 2025

## BASIC FINANCIAL STATEMENTS

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES - GENERAL FUND  
December 31, 2024

ASSETS

|   |                   |
|---|-------------------|
| Cash                                      | \$ 70,694         |
| Certificates of deposit                   | 153,500           |
| Capital assets:                           |                   |
| Land                                      | 9,800             |
| Other capital assets, net of depreciation | <u>147,102</u>    |
| Total assets                              | <u>\$ 381,096</u> |

NET POSITION

|                                  |                   |
|----------------------------------|-------------------|
| Net investment in capital assets | \$ 156,902        |
| Unrestricted                     | <u>224,194</u>    |
| Total net position               | <u>\$ 381,096</u> |

See accountant's compilation report.

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

STATEMENT OF ACTIVITIES - GOVERNMENTAL ACTIVITIES - GENERAL FUND  
As of and for the Year Ended December 31, 2024

Expenses:

Current:

Public safety:

|                         |                   |
|-------------------------|-------------------|
| Contract labor          | \$ 16,700         |
| Depreciation            | 35,654            |
| Insurance               | 19,947            |
| Legal and accounting    | 2,314             |
| Office                  | 2,816             |
| Repairs and maintenance | 62,075            |
| Training                | 18,477            |
| Utilities               | 11,875            |
| Total expenses          | <u>\$ 169,858</u> |

General revenues:

|                            |                   |
|----------------------------|-------------------|
| Sales taxes                | \$ 131,606        |
| Fire insurance rebate      | 9,374             |
| Grants                     | 8,837             |
| Interest and miscellaneous | 15,078            |
| Total general revenues     | <u>\$ 164,895</u> |

Change in net position \$( 4,963)

Net position - beginning 386,059

Net position - ending \$ 381,096

See accountant's compilation report.

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

BALANCE SHEET - GOVERNMENTAL FUND - GENERAL FUND  
December 31, 2024

ASSETS

|                         |                   |
|-------------------------|-------------------|
| Cash                    | \$ 70,694         |
| Certificates of deposit | <u>153,500</u>    |
| Total assets            | <u>\$ 224,194</u> |

FUND BALANCE

|            |                   |
|------------|-------------------|
| Unassigned | <u>\$ 224,194</u> |
|------------|-------------------|

See accountant's compilation report.



WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUND - GENERAL FUND  
As of and for the Year Ended December 31, 2024

Revenues:

|                            |                   |
|----------------------------|-------------------|
| Sales taxes                | \$ 131,606        |
| Fire insurance rebate      | 9,374             |
| Grants                     | 8,837             |
| Interest and miscellaneous | <u>15,078</u>     |
| Total revenues             | <u>\$ 164,895</u> |

Expenses:

Current:

Public safety:

|                         |                   |
|-------------------------|-------------------|
| Contract labor          | \$ 16,700         |
| Insurance               | 19,947            |
| Legal and accounting    | 2,314             |
| Office                  | 2,816             |
| Repairs and maintenance | 62,075            |
| Training                | 18,477            |
| Utilities               | 11,875            |
| Capital outlay          | <u>29,065</u>     |
| Total expenses          | <u>\$ 163,269</u> |

|                            |          |
|----------------------------|----------|
| Net change in fund balance | \$ 1,626 |
|----------------------------|----------|

|                          |                |
|--------------------------|----------------|
| Fund balance - beginning | <u>222,568</u> |
|--------------------------|----------------|

|                       |                   |
|-----------------------|-------------------|
| Fund balance - ending | <u>\$ 224,194</u> |
|-----------------------|-------------------|

See accountant's compilation report.

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET  
TO GOVERNMENT-WIDE STATEMENT OF NET POSITION  
December 31, 2024

|  |            |
|--|------------|
| Total fund balance - governmental fund balance sheet | \$ 224,194 |
|--|------------|

Amounts reported for governmental activities in statement of net  
position are different because:

|   |                |
|---|----------------|
| Capital assets used in governmental activities are not financial resources<br>and therefore are not reported in the fund. | <u>156,902</u> |
|---|----------------|

|  |                   |
|--|-------------------|
| Total net position of governmental activities -<br>government-wide statement of net position | <u>\$ 381,096</u> |
|--|-------------------|

See accountant's compilation report.

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE  
TO GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
December 31, 2024

|   |    |       |
|---|----|-------|
| Net change in fund balance - governmental fund - general fund | \$ | 1,626 |
|---|----|-------|

Amounts reported for governmental activities in statement of  
activities are different because:

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities, the cost of those assets is allocated over  
their estimated useful lives and reported as depreciation expense. This  
is the amount by which depreciation expense (\$35,654) exceeded  
capital outlay (\$29,065) in the current period.

( 6,589)

Change in net position of governmental activities -  
government-wide statement of activities

\$ ( 4,963)

See accountant's compilation report.

WARD 1 FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

BUDGETARY COMPARISON SCHEDULE - GOVERNMENTAL FUND - GENERAL FUND  
As of and for the Year Ended December 31, 2024

|                                      | <u>Budgeted Amounts</u> |                   | <u>Actual</u>     | Variance with<br>Final Budget -<br>Favorable<br>(Unfavorable) |
|--------------------------------------|-------------------------|-------------------|-------------------|---|
|                                      | <u>Original</u>         | <u>Final</u>      |                   |   |
| Revenues:                            |                         |                   |                   |   |
| Sales taxes                          | \$ 145,000              | \$ 145,000        | \$ 131,606        | \$( 13,394)   |
| Fire insurance rebate                | -                       | -                 | 9,374             | 9,374   |
| Grants                               | 10,000                  | 10,000            | 8,837             | ( 1,163)  |
| Interest and miscellaneous           | 720                     | 720               | 15,078            | 14,358  |
| Total revenues                       | <u>\$ 155,720</u>       | <u>\$ 155,720</u> | <u>\$ 164,895</u> | <u>\$ 9,175</u>   |
| Expenditures:                        |                         |                   |                   |   |
| Current:                             |                         |                   |                   |   |
| Public safety:                       |                         |                   |                   |   |
| Contract labor                       | \$ 15,500               | \$ 15,500         | \$ 16,700         | \$( 1,200)  |
| Insurance                            | 22,000                  | 22,000            | 19,947            | 2,053   |
| Legal and accounting                 | 2,000                   | 2,000             | 2,314             | ( 314)  |
| Office                               | 4,000                   | 4,000             | 2,816             | 1,184   |
| Repairs and maintenance              | 26,500                  | 26,500            | 62,075            | ( 35,575)   |
| Training                             | 6,000                   | 6,000             | 18,477            | ( 12,477)   |
| Utilities                            | 11,500                  | 11,500            | 11,875            | ( 375)  |
| Capital outlay                       | 12,000                  | 12,000            | 29,065            | ( 17,065)   |
| Total expenditures                   | <u>\$ 99,500</u>        | <u>\$ 99,500</u>  | <u>\$ 163,269</u> | <u>\$( 63,769)</u>  |
| Excess of revenues over expenditures | \$ 56,220               | \$ 56,220         | \$ 1,626          | \$( 54,594)   |
| Fund balance - beginning             | <u>-</u>                | <u>-</u>          | <u>222,568</u>    | <u>222,568</u>  |
| Fund balance - ending                | <u>\$ 56,220</u>        | <u>\$ 56,220</u>  | <u>\$ 224,194</u> | <u>\$ 167,974</u>   |

See accountant's compilation report.



OTHER SUPPLEMENTARY INFORMATION

WARD ONE FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

SCHEDULE OF COMPENSATION, BENEFITS,  
AND OTHER PAYMENTS TO AGENCY HEAD  
As of and For the Year Ended December 31, 2024

The District paid no compensation, benefits, or other payments to an agency head during the year ended December 31, 2024.

See accountant's compilation report.

WARD ONE FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

SUMMARY SCHEDULE OF CURRENT YEAR FINDINGS  
For the Year Ended December 31, 2024

Section I - Compilation

2024-1 Noncompliance with Local Government Budget Act

The budget should be presented in a side-by-side comparison format.

All action necessary to adopt and otherwise finalize and implement the budget for a fiscal year should be completed before the end of the prior fiscal year.

The budget should be amended when total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year exceed budgeted expenditures and other uses by 5% or more.

No longer applicable.

WARD ONE FIRE PROTECTION DISTRICT NO. 1  
OF WEST CARROLL PARISH, LOUISIANA

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended December 31, 2024

Section I - Compilation

2023-1 Noncompliance with Local Government Budget Act

The budget must include a statement for the General Fund showing the estimated fund balances, estimated revenues, recommended expenditures, and other financing sources/uses. In addition, the budget should be presented in a specific format.

The total of proposed expenditures and other financing uses shall not exceed the total of estimated funds available for the ensuing fiscal year, i.e. the beginning fund balance, and any anticipated revenues plus other financing sources.

Unresolved - see 2024-1.